



## STATE OF MAINE

### TAX DECLARATION FOR OTHER TOBACCO PRODUCTS

Under Maine law consumers are required to pay Maine taxes on tobacco products possessed in Maine. When you buy from licensed distributors in Maine, the taxes have been paid. All purchases of tobacco products that have not been taxed by the State of Maine are subject to tobacco and use tax reporting and payment.

**Please Note:**

- Tax is due on all tobacco products not previously taxed by the State of Maine
- This form is due on or before the last day of the month following the date of purchase
- Tax payment is due when the form is filed
- Failure to file does not alleviate tax liability or responsibility for timely filing
- Cigarette purchases are not reported on this form. Cigarette purchases are reported on the **"Tax Declaration for Cigarettes"** form available online at <http://www.maine.gov/revenue/othertaxes/cigarette/CigTaxRtn61.pdf>
- Schedules may be reproduced if additional space is required

Please enter all purchase information in the appropriate schedules on the back of this form. The schedules require transaction detail. Summary totals from the schedules are then entered below where indicated.

Last Name		First Name		MI	Social Security Number	
Street Address		City		State	Zip Code	
<b>Purchases made Before Oct. 1, 2005</b>						<b>Purchases made On or After Oct. 1, 2005</b>
a	Total cost of <b>smoking</b> tobacco purchases	Schedule A			Schedule B	
b	Excise tax due on purchases of smoking tobacco	X .16 =			X .20 =	
c	Subtotal					
d	Total cost of <b>smokeless</b> tobacco purchases	Schedule C			Schedule D	
e	Excise tax due on purchases of smokeless tobacco	X .62 =			X .78 =	
f	Subtotal					
g	Total cost subject to Use tax (Add subtotals on lines c and f)					
h	Use tax due (Multiply line g by 0.05)					
j	Amount remitted with this return. Add tax results on lines b, e, and h for both columns (results in <b>heavy black lined boxes above</b> ). enter the result here: →					

Signature	Date	Telephone Number
Sign your name; enter the date and a daytime telephone number above. Mail the declaration with payment to Belinda Guyon, Maine Revenue Services at PO Box 9101, Augusta, ME 04332-9101.		

If you have questions or need assistance with this form, call (207) 624-9609 between the hours of 8:00am and 5:00pm weekdays, except Holidays, e-mail us at [fuel.tax@maine.gov](mailto:fuel.tax@maine.gov) or visit the Maine Revenue Services website at: <http://www.maine.gov/revenue/othertaxes/tobacco/tobacco.htm>.

**Tobacco Definitions:**

<b>Smoking Tobacco</b>	<b>Smokeless Tobacco</b>
Cigars, cheroots, stogies, periques, cigarillos, cigars, blunts, pipe tobacco, cigarette tobacco and other tobacco products that are consumed primarily by smoking	Snuff, snuff flour, Cavendish, plug and twist tobacco, finecut, chewing tobacco and other tobacco products that are consumed primarily by chewing, but not by smoking

**Schedule A – Smoking Tobacco purchased **before October 1, 2005****

<b>Invoice Date</b>	<b>Seller</b>	<b>Quantity Purchased</b>	<b>Price</b>
<b>Total Schedule A (Enter total in first column on Line a)</b>			

**Schedule B – Smoking Tobacco purchased **on or after October 1, 2005****

<b>Invoice Date</b>	<b>Seller</b>	<b>Quantity Purchased</b>	<b>Price</b>
<b>Total Schedule B (Enter total in second column on Line a)</b>			

**Schedule C – Smokeless Tobacco purchased **before October 1, 2005****

<b>Invoice Date</b>	<b>Seller</b>	<b>Quantity Purchased</b>	<b>Price</b>
<b>Total Schedule C (Enter total in first column on Line d)</b>			

**Schedule D – Smokeless Tobacco purchased **on or after October 1, 2005****

<b>Invoice Date</b>	<b>Seller</b>	<b>Quantity Purchased</b>	<b>Price</b>
<b>Total Schedule D (Enter total in second column on Line d)</b>			